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December 16, 2004

Mail Stop Amendment
Commissioner For Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Re: Applicant: Bradley N. Maker
Title: Implicit-Explicit Switching for Finite Element Analysis
Application No.: 09/836,490 Filing Date: April 17, 2001
Examiner: Proctor, Jason Scott Group Art Unit: 2123
Docket No.: LSTC.004US0 Conf. No.: 8530

Dear Sir:

Transmitted herewith are the following documents in the above-identified application:

- (1) Return Receipt Postcard;
- (2) This Transmittal Letter (in duplicate);
- (3) Response to Office Action (23 pages);
- (4) Annotated Drawings (2 sheets);
- (5) Replacement Drawings (2 sheets);
- (6) Information Disclosure Statement (2 pages);
- (7) PTO Form 1449 (1 page) and one cited reference; and
- (8) Petition for Extension of Time.



No additional fee is required.



The fee has been calculated as shown below:

CLAIMS AS AMENDED

	Claims Remaining <u>After Amendment</u>		Highest No. Previously <u>Paid For</u>		Present <u>Extra</u>	<u>Rate</u>	Additional <u>Fee</u>
Total Claims	47	Minus	46	=	1	x \$25.00	\$ 25.00
Independent Claims	5	Minus	4	=	1	x \$100.00	\$ 100.00
<input type="checkbox"/>	Fee of _____ for the first filing of one or more multiple dependent claims per application						\$
<input checked="" type="checkbox"/>	Fee for Information Disclosure Statement						\$ 180.00
<input checked="" type="checkbox"/>	Fee for Petition for Extension of Time						\$ 60.00
Total additional fee for this Amendment:							\$ 365.00



Conditional Petition for Extension of Time: If an extension of time is required for timely filing of the enclosed document(s) after all papers filed with this transmittal have been considered, an extension of time is hereby requested.



Please charge any additional fees required and credit any overpayment to our Deposit Account No. 502664.

Certificate of Mailing Under 37 CFR 1.8

I hereby certify that this correspondence is being deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on December 16, 2004

Signature

Mary S. Buggi

Respectfully submitted,

P. Mikhail

Peter G. Mikhail
Reg. No. 46,930